

**Governmental Funds**

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Year Ended June 30, 2005**

	General Fund	Debt Service Fund	Capital Projects Fund
Revenues:			
Local taxes	\$ 212,588,811	\$ 121,689,521	\$ ---
Local revenue	26,178,599	2,704,356	12,247,232
State revenue	14,258,452	1,350,957	277,257
Federal revenue	12,035	---	---
Patient service revenue	497,522	---	---
Elected officials' fines & fees	53,040,414	1,023,679	---
Other revenue	4,985,342	396,818	784,442
	<u>311,561,175</u>	<u>127,165,331</u>	<u>13,308,931</u>
Total revenues			
Expenditures:			
Current			
General government	37,769,265	---	---
Hospital	20,566,667	---	---
Planning and development	537,304	---	---
Public works	19,637,348	---	---
Corrections	---	---	---
Health services	28,281,433	---	---
Community services	3,712,722	---	---
Law enforcement	125,490,249	---	---
Judicial	35,123,060	---	---
Other elected officials	28,491,976	---	---
Education	---	---	---
Debt service & related cost	1,348,213	134,430,668	1,807,885
Capital outlay: capital projects	---	---	116,166,362
	<u>300,958,237</u>	<u>134,430,668</u>	<u>117,974,247</u>
Total expenditures			
Excess (deficiency) of revenues over expenditures	<u>10,602,938</u>	<u>(7,265,337)</u>	<u>(104,665,316)</u>
Other Financing Sources (Uses):			
Transfers in	12,962,317	16,689,941	3,000,215
Transfers out	(17,457,983)	(324,815)	(10,066,901)
General obligation bonds issued at face value	---	407,165,000	---
Bond issue premium (discount), net	---	36,575,125	---
Payment to refunding bond escrow agent	---	(433,055,801)	---
	<u>(4,495,666)</u>	<u>27,049,450</u>	<u>(7,066,686)</u>
Total other financing sources (uses)			
Net change in fund balances	6,107,272	19,784,113	(111,732,002)
Fund balances June 30, 2004, as restated	<u>35,590,608</u>	<u>9,457,475</u>	<u>(24,919,442)</u>
Fund balances June 30, 2005	<u>\$ 41,697,880</u>	<u>\$ 29,241,588</u>	<u>\$ (136,651,444)</u>

The notes to the financial statements are an integral part of this statement.

Education Fund	Grants Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 325,859,655	\$ ---	\$ 11,898,094	\$ 672,036,081
---	6,092,890	1,319,100	48,542,177
---	51,807,203	14,812,316	82,506,185
---	26,469,182	---	26,481,217
---	1,514,519	---	2,012,041
---	---	2,091,737	56,155,830
---	493,369	347,937	7,007,908
325,859,655	86,377,163	30,469,184	894,741,439
---	828,357	10,801,377	49,398,999
---	---	---	20,566,667
---	5,572,838	---	6,110,142
---	1,618,322	8,598,530	29,854,200
---	371,598	---	371,598
---	21,320,330	793,425	50,395,188
---	37,202,404	---	40,915,126
---	558,562	1,266,891	127,315,702
---	15,673,215	---	50,796,275
---	1,041,736	743,422	30,277,134
325,859,655	---	---	325,859,655
---	---	---	137,586,766
---	---	---	116,166,362
325,859,655	84,187,362	22,203,645	985,613,814
---	2,189,801	8,265,539	(90,872,375)
---	3,334,941	274,830	36,262,244
---	(5,383,212)	(8,946,320)	(42,179,231)
---	---	---	407,165,000
---	---	---	36,575,125
---	---	---	(433,055,801)
---	(2,048,271)	(8,671,490)	4,767,337
---	141,530	(405,951)	(86,105,038)
---	1,517,638	16,121,551	37,767,830
\$ ---	\$ 1,659,168	\$ 15,715,600	\$ (48,337,208)